OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, BIRUR.

Notification dated 20th April 1953.
As per Resolution, dated .....

(*See* Clause (*b*) of Section 62).

Notice is hereby given to the inhabitants of the Municipality of Birur that the Municipal Council desires to impose Octroi defined in the rules appended in lieu of the octroi now being levied as per G. O. No. L. 3507-8—Ml. 66-31-45, dated 10th November 1931.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

Draft Octroi Rules framed by the Birur Town Municipal Council on the lines of the Model rules issued by Government with Notification No. L. 14388—Ml. 152-52-19, dated 24th November 1952 :—

1. Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each.

2. The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits, the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookads, a Pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Bonded Warehouse accompanied by a peon ; provided that, if the duty to which the goods are liable does not exceed five rupees the Octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received ; provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4. When goods accompanied by a pass as aforesaid are brought to the Bonded Warehouse, they may be unloaded and weighed or counted by the officer in charge of the Bonded Warehouse. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Bonded Warehouse for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Bonded Warehouse. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice, he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the articles, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Bonded Warehouse be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Bonded Warehouse at current rates and octroi levied accordingly.

Explanation.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire, etc., *less* trade discount shown in the invoice.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Bonded Warehouse provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid :

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Bonded Warehouse.

Every deposit holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposit Room (Bonded Warehouse).

7. The Municipal Council shall provide a bonded warehouse for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the Bonded Warehouse for dealing with perishable articles, such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Bonded warehouse has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and, if necessary, of the value of the goods.

10. A receipt in the form appended (Schedule No. 3) shall be given for goods deposited in the Bonded Warehouse and a Register of all such goods shall be maintained by the officer in charge of the Bonded Warehouse.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the officer in charge of the Bonded Warehouse may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the articles deposited in the Bonded Warehouse, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Bonded Warehouse be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Bonded Warehouse.

13. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Bonded Warehouse free covered by an export pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the Warehouse, be stamped by the officer in charge, so as to show that they are under deposit.

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered to the exporter.

14. Goods should be allowed to remain in the Bonded Warehouse free of charge. Perishable goods shall not be allowed to be stored in the Bonded Warehouse for longer than 48 hours.